P23.

Previous references.

√

1905.

(municipal)

File No 55-05

Serial Nos. 166

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 166

Part B for January 1906

SUBJECT

Exemption of the Vasantha Mahal Palace from the operation of Munl. taxation

	FILE No. Ml. 55 of 1905-06
	Exemption of the Vasanth Mahal Palace in Mysore, from the operation of Municipal taxation.
1	From the Officer in charge of the Palace Establishments, Mysore, No 15, dated 18th July 1905 Requests that Government may exempt the Vasanth Mahal Palace from the operation of Municipal taxation under Section X, 65 of the Municipal Regulation as the said Palace is one of the special class of buildings in Mysore
2	To the President of the Mysore City Municipal Commission, No. 1060, dated 27th July 1905 Forwards a copy of letter No. 15, dated 18th July 1905, from the Officer in charge of the Palace Establishments in Mysore, and requests him to report the circumstances under which the Vasanth Mahal Palace was taxed, when it was liable to exemption under Section 65 of the Municipal Regulation
3	From the President, City Municipal Commission, Mysore, No 35, dated 17th August 1905 States that Vasanth Mahal had been occupied by Col. J A. Campbell, late Private Secretary to Her Highness the Maharani Regent of Mysore and as such it was assessed with house tax which is being recovered for the last seven years
4	To the same, No. 2721, dated 11th September 1905 Requests him to submit a list of buildings in the Mysore City belonging to the Palace and to state on which house tax is being levied.
5	From the same, No. 43, dated 21st September 1905. Submits a list called for in the above.
6	To the same officer and to Officer in charge of the Palace Establishments, Mysore, dated 9th January 1906 States that, under Section 65 of the Municipal Regulations, Government are pleased to exempt the building in question from the payment of taxes under these Regulations.

[G R S 11] 1905 06

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 55

FILE HEADING

Exemption of the Vasanta Mahal Palace Mysore City from Municipal taxation

From

The Officer in Charge of the Palace Establishments Mysore

No 15 Dated 18/21 7 05 Received 22 7 05

Diary No 589	Inclo	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Requests that the Vasanta Mahal Palace may be exempted from the operation of Municipal taxation

NOTES AND ORDERS

1 Sec 65 of the Municipal Regulations exempts from taxation buildings set apart for the personal occupation of H H the Maharaja The Palace Officer ~~Controller~~ says that the Vanvila Mahal (

NOTES—first sheet

MCCLB—50000—17-0

R S [illegible]
General and Revenue
Secretariat

Ind File No 55 of 1905-06

Serial No

Palace falls under the said Section
2 Inay a copy of the letter be for
warded to the President of the Mysore
Ch[illegible] Court for report as
to the circumstances, under which
the building was taxed submitted
with draft
H Bligh
26/7 Dr
25/7

25/7/05

3 Issued
25-7-1905

2 4 To the President of the Mysore Ch[illegible] Court
No 1080 dt 27 7 05
calls for a report as to the circum
stances under which the building in
question was taxed

3 5 From the President of the Mysore Ch[illegible]
Court - No 358 dt 17 8 1905
States that the Vasanta Mahal
was used as residence by Col[illegible] A
Campbell for more than 7 years, that
it was therefore assessed with house
tax & that the tax is being recovered
for the last 7 years.

6 From the Presidents' report it
is clear that the building is not
therefore liable to exemption from house
tax, but the Officer in charge of the

Note—Contn sheet

G.E.S. 12]
General and Revenue Secretariat.

File No 55 of 1905-06

Serial No

Palace Establishments requests that it may be exempted under Sec. 1 of the Regn VIII of 1900 which reads as follows —

"The Municipal Commissioners may, by resolution confirmed by Government, and the Govt may, by order, exempt in whole or in part, from the payment of any tax imposed under these (Municipal) Regulations any person or class of persons or any property or description of property."

1 Submitted for orders as to whether the buildings which belong to the Palace may be exempted under the above Section. (Draft put up).

Sd/ 19/8

Sd
21/8/05.

2 Draft submitted. Sd/- S. Dixon
Sent thro the 1st Committee
22-8-1905

269/22-8-05.

9 Let me see a copy of the new draft Municipal Regulations.
C.

10 Branch IV Sent 23/8/05 23/8/05.

11 A copy of the new draft Municipal Regn is

Note—Contn sheet

MGOPB—50,000—17 2 05

C.R.S. 12]
General and Revenue Secretariat

Rel File No 55 of 1905-6

Serial No

269
24-8-05

24/8/05.

24 8 1905

12 Write the Legislative Branch Kindly
let me see the papers which
led to the passing of Regulation
VIII of 1900: A.

13 To Branch III 25/8/05.
for compliance
by
24.8.1905

J Mss 54

Send records
25/8/05
Branch IV

14 To / Committee
25.8.1905

15 The usual provision in
section 3 of the present usual
Regulation / Regulation VIII of 1900 /
this ~~section~~ enacted for a specific
purpose can also be applied
to other similar purposes But
the difficulty is that it refers
to "taxes" which under the Regula-
tion is distinguishable from
town duties" or "rates". What are
leviable as cesses, khoses
town animals, acts, profession &c
are called "taxes", where what

NOTE—Contd sheet.

MGOPB—50,000—17 3 05

I.R.S 12]
General and Revenue Secretariat

M(File No 55 of 1905 6

Serial No

liable as Houses, buildings & lands, is called "house duties" or rates." (Mean see sections 34 & 77) If this distinction is strictly house consulted, the present case cannot come under section 35 ee under Regulation VIII of 1900. In the new Regulation which has not yet become law, the word "taxes" seems to have been used as a generic term including "rates" as well as "taxes". (See section 59). Under section 65 of the present Regn. buildings "el- apart for the personal occupation of His Highness" shall not be liable to any rate mentioned in the preceding section. Under the proviso to section 59 of the new Regn no tax imposed on particulars in the section, i.e rate as well as taxes, is liable in respect of any building "el- apart for the occupation of His Highness". Here the word "personal" has been omitted. Both by reason of the use of the word "tax" in an enlarged sense & by the deletion of the word "personal", the exemption

Note—Contd sheet

MGCPB—50,000—17 2-0.

Serial No

claimed in the present case would be admissible under the new Regulation. But not so, I am afraid, under the present Regulation as modified by Regulation VIII of 1900. Before the law was amended by the Legislature, neither the Municipality nor even the Mysore Govt had power to order an exemption in regard to the taxes which it refers. (Vide para 2 of the Appendix) Govt, 28/5/04 has Govt power to authorize an exemption in regard to "rates" except to the extent provided for by the present Regulation? The difficulty will disappear when the new law is passed. On the above legal point may I ask for favor of the Dy Secy's opinion? C.

16 To Dr Levy 30/5/05.
31-8-05

17 Dr It is true that section 34 of the Municipal Reg. no of 1871 refers separately to taxes, tolls, and rates, & that the distinction is maintained in the remaining sections.

18 The general Regn. VIII of 1900 shows, however, that the power of

Note—Contd sheet

Serial No

exemption received by the new section 35 which is enacted, was intended to apply to all descriptions of imposts. Thus, reference was made in the Govt Resident's letter of 28th May 1903 to two cases where exemption from payment of tolls was deemed necessary; and it was suggested that a general provision should be inserted in the Inl Regn such as that to be found in section 46(2) of the Bay (Canlonment) Municipal Law of 1897. This provision related to any tax imposable under the preceding sections, the term "tax" being used in a general sense so as to include a tax on ships, a tax on passengers, a tax on vehicles, a tax on vehicles and animals, and even an octroi on animals and goods, and "any other tax." We accepted the suggestion unreservedly, and as the last sentence of section 51 of the Inl Regn restricts the power of exemption in regard to tolls, we omitted the same as inconsistent with the "enlarged powers" taken in the new section 35. It is quite clear therefore that the words "any tax" in that section were intended to include

Note.—Contin ued

Serial No

tolls and, by analogy and imitation, every other Impost.

17 It now appears that the peculiar distinctions maintained in the Old Municipal Regns between "taxes" "tolls" and "rates" were not fully taken into account when Regn VIII of 1900 was drawn up. The result is that, though the intention is patent, there is some doubt as to the effectiveness of the means provided to attain it. After all, however, no one is likely to question the legality of our exercise of the power given by Sec 35, should we choose to take it as covering exemption from imposts of all kinds soever; and I think we shall be able to justify it by reference to the original objects of the provision.

18 As regards the exemption acting conferred by law, I may say that the intention of section 65 of the Mul Regn is merely to exempt buildings ~~set apart~~ for the ordinary occupation in the proper person, & that a building belonging to the Salary but occupied by some other person is not entitled to the benefit of [illegible]

Turn—Continued

Serial No

21 In my humble opinion, the same meaning has to be attached to the exemption granted in the proviso to section 3 of the Municipal Rates Act [illegible] Act 5 of 1905 as was the object of the proviso to exempt all buildings belonging to His Highness the Maharaja, it would have been enforced differently. To effect this object [illegible] for a proper exemption by the [illegible]
McClennon
8-9-05

352/5-9-05

22 To / the Committee
5.9.1905

23 By as stated by the Dy Secy whom I am willing to accept, the word "tax" in Regulation VIII of 1905 was intended not only "taxes" proper but also "rates", and may and I can, under the exemption now asked for on the authority of that Regulation. There are, I believe, several other similar Palace buildings at Ootacamund. While they enjoy an exemption as regards rates clear from Municipal taxes.

Search 10 clear thy Dr Mr Secy
6 9.1905

6/9/05.

24 Draft docket to the Pres. of the Municipal Council intimating the exemption

Note—Contd sheet]

MGGPB 50,000—17 2 05

Serial No

is submitted, as the Office cannot furnish the information wanted

R. Mahadeva
19.05

Papers
15.1.05

26 To the President of the Mysore City Municipal
Commission No 721 of 11.9.05

4 Requests him to submit a list of buildings
in the Mysore city belonging to the Palace and
to state on which of them house-tax is being levied

5 27 From the same officer No 630 of 21.9.05
Submits the list called for in Sl No 1 2

28 Submitted

Chandra
25.9.05

H.B.
26/9/05

29 To 1st Committee

26.9.1905

490/26 17 1905

30 The list shows that all Palace
Establishments occupied by Palace
employees, other persons, are
paying a tax. It is known, as I
believe, Vasanta Mahal, is
being used for some purpose of a
different kind, viz for Palace
purposes, it may be exempted
from the payment of the tax pro-
posed on it during the occupa-
tion by Col Campbell. The

Note.—Contd sheet.

G.R.S. 1-]
General and Revenue Secretariat.

File No 55 of 1905/1906

Serial No

Palace Officer & later that "by its very nature Vasanta Mahal is one of the special class of buildings in Mysore like the Jagan Mohan Palace reserved for use by the Palace or under the Orders of His Highness the Maharaja". That being so it is distinguishable from the other occupied buildings on which a house tax is being levied - C.

Branch C for a draft

27-9-05.

NC
27-9-1905

31 The original draft is amended and submitted
HK-1509
27/9/05
27/9/05

32 Draft - submitted to the Dewan Saheb thro the Secretary
27/9/1905

524
1-10-05
Despatched

33 Draft letter to the Commissioner in connection with the Dewani concurrence, the first sentence of the draft order is all right - I would cancel the second - Mysore stg

Note—Contra. sheet.

MGCPB—20,000—1 11-04

General and Revenue Secretariat

Rev File No. 55 of 1905 6

Serial No

The amended section 35 and for the words give an exemption under that section — Draft may be amended accordingly & shown to the 1st Committee before issue

28 x 11 05

36 Draft is amended as ordered and submitted

37 It is respectfully submitted that under Sec 65 of the Bombay regulations, a building set apart for the personal occupation of the Governor can be exempted entirely from building tax alone, but the exemption of all taxes such as lighting, water-rate etc falls under Sec 35.

30-12-1905

31/1/06

37 To 1st Committee

4.1.1906

38 I do not know whether the

1095
4-1-06

Note—Contn sheet.

G.R.S. 12]
General and Revenue Secretariat.

M.C File No. 55 of 1905-6

Serial No

Lumbay in question is subjected to any other item of taxation than a house tax - See para 1 of his letter of 18/5/06 - The Palace officer referred to "house tax" which is para 2 the basis for the Lumbay's General exemption from the operation of "Municipal taxation". In the above case, no mention is made in Lumbay's petition of Belgium, which exemption is recognisable under section 210 which exempts from lighting and water rates the provisions of sections 63 to 90 - It seems superfluous to quote section 65 - as suggested by the Dewan - Its applicability to lighting & water rates will follow as a matter of course - At any rate, no objection can this Board entertain - C

39 Draft approved 5/6/06 -

40 Issue the draft 6/6/06

Note—Contn. sheet.

MGCPB—20,000—1 11-04

GBS 12]
General and Revenue Secretariat

File No 55 of 1905-06

Serial No	
	41 To the officer in charge of the Palace Establishments in mysore & the President of the mysore city
6	Munl Comm^r
	Exempts the Vasanth mahal Palace in mysore from the payment of taxes, under Section 65 of the Municipal Regulations

MGCPB—20 000—1 11 04

G.R S. 26]

File No.
Serial No 2

Diary No of letter replied to 587

No. 1080
Encl

General and Rev Secretariat
(Immed)
, the 190

To
The President of the
Singapore City Municipal Comm.

Date of issue 27.7.05

Signed by

Sir,

I am directed by the Governor to forward herewith copy of letter No 15 of the 18th July, 1905 from the Officer in charge of the Palace Establishment, Singapore, and to request the President to be good enough to report the circumstances under which the Verandah Istabal Palace was leased, ~~to whom it should be let as the adjacent tenements~~ and whether it is liable to assessment under Sec 66 of the Immed Regns

Sgt Ali 26-7
Dec 26/7

Regr Office
25-7-05
Secretary
S'pore

SUBJECT

25/7/05

KEC
Dec 7.05

D1437 me 55 of 1905-06 3
82(3)

No. 35

The City Municipal Office,
Mysore.

Dated 17th August 1905

From

H.H Sparkos, Esquire

President, City Municipal Commission,
Mysore

To

B K.Venkatavarada Iyengar Esquire

Secretary to the Govt of Mysore,
Rev & Gen. Depts.

Sir,

With reference to your docket No 1080/M1(55-05)-2 -- dated the 27th July 1905, requesting to state under what circumstances the building No 100 called "Vasantamahal" in the Nazarabad mohalla Mysore city was assessed with house tax, I have the honour to state that under section 65 of the Municipal Regulations III of 1888 only such buildings as have been set apart for the personal occupation of H H the Maharaja are liable to be exempted from payment of house tax, whereas the building in question had been, it is ascertained, occupied as dwelling-quarters by Colonel J A.Campbell late Private Secretary to Her Highness the Maharani Regent of Mysore for more than 7 years and such it was assessed with house tax which is being recovered for the last 9 years

I have the honour to be,
sir,
your most obedient servant,

For President.

KVG

G.R.S. 26]

File No

Serial No 4

Diary No of letter replied to 1437

No. 2721
R.I.(55-05).4

General and Rev Secretariat
(Revenue)
, the 190

To

The President of the Mysore
City Council Comm

Date of issue 11-9-05

Signed by

His letter No 358 dt 17th
August 1905 re the taxation
of the Vasanta Mahal Palace

His Highness the Maharaja has
~~that the Government will be~~
good enough to subscribe with a
list of Buildings in the
Mysore City belonging
to the Palace, and the State
~~from which money of these are~~
on which house tax is being levied

By order
9/9/05
Secretary
7/9/05

SUBJECT
1905

aul 55-05 (45) 5

D2765

No. 43

The City Municipal Office,
Mysore.

Dated. 21st September. 1905

From

H.H.Sparkes Esquire

President, City Municipal Commission,
Mysore

To

B.K.Venkatavarada Iyengar Esquire

Secretary to the Govt of Mysore,
Rev & Gen. Depts.

Sir,

With reference to your docket No.2721/M1 (55-05)-4 dated the 11t_ September 1905 calling for a statement showing the particulars of buildings in this city belonging to the Palace and of those on which house tax is not being levied, I have the honor to submit, herewith, the statement called for in the above

I have the honor to be,

sir,

your most obedient servant,

For President.

Mysore city Municipality —

List of the buildings in the Mysore city belonging to the Palace and of those on which house tax is not being levied.

No:	Name of Mohalla	Door No:	Name of the building	Tax imposed for amount	Remarks
1	Fort	47	Buildings in which the Palace articles have been stored	- - -	Exempted
2	"	48	Do Do	- - -	Do
3	"	49	Do Do	- - -	Do
4	"	53	Do lately occupied by Mrs K. Rajé Urs	15 - -	
5	"	62	H.H. the Maharaja's Palace (Occasionally occupied).	- - -	Exempted
6	"	63	Palace treasury	- - -	Do
7	"	64	Late Mrs Ranjaraj Bahadur Quarters	- - -	Do
8	"	65	Bara cutcherry	- - -	Do
9	"	112	Building occupied by the Palace Peons	- - -	Do
		168	Do in which fire-works are stored	- - -	Do

11	Fort	187	The building in which Firearms are stored	-	-	Exempted
12	"	396	Palace Mint Theatre House	-	-	Do
13	"	561	Bungalow lately occupied by Dr K. Appaiya	7	8	-
14	"	568	Quarters occupied by late Rao Shivaramraj Bahadur	24	-	-
15	"	613	K. Ramiyappa's House in charge of the Palace	5	6	-
16	"	703	Old Kachcheri	-	-	Exempted
17	"	720	New Cor Kachcheri	-	-	Do
18	"	765	Bungalow lately occupied by the Palace overseer	10	3	-
19	"	767	New Bullock Kachcheri	-	-	Exempted
20	"	773	Palace Elephants' Servants' Quarters	1	3	-
21	"	774	Do Do	1	3	-
22	"	1174	H. H. the Maharaja's Sanskrit College	-	-	Exempted
23	"	1183	The building situated in Chamaraja Patta Ka garden	-	-	Do
24	"	1184	Do situated in the burial and cremation ground	-	-	Do

Fort	1186	The building situated in Mathu Varam	-	-	-	Exempted
"	1191	The building known as the Mahar Rance Chattiram	-	-	-	Do
"	1209	The building in which fireworks are stored	-	-	-	Do
Pagoda	40	Bungalow occupied by Rava Sree Vinaya Sam Raja Avaru	100	-	-	
"	100	Vasanta Mahal	80	-		X
"	101	Bungalow lately occupied by the Boarding School	30	-	-	
"	102	Do occupied by Mrs. A. E Moore	20	-	-	
"	103	Do opposite to the Police Station	10	-	-	
"	104	Do occupied by Mrs Royle	20	-	-	
"	105	Do lately occupied by Mrs M. Thamaka	20	-	-	
"	106	Do occupied by Mrs Van Enger	10	-	-	
"	107	Do opposite to the Police Station	15	-	-	
"	108	Do , Do	15	-	-	

Office of the Municipal Council of Madras
18th September 1905

38	Nagarkar	181	Bungalow occupied by Col: Heale	60	- -	
39	"	497	Baroshkhana	- - -		Exempted
40	"	536	Syces Quarters	4	8 -	
41	"	666 68	Do.	16	8 -	
42	"	743	Bungalow lately occupied by the Industrial School	30	- -	
43	"	747	Nizams Palace	- - -		Exempted
44	"	2/747	Bungalow occupied by Mr. Hughes	10	- -	
45	Lashkar	2967	Wellington Lodge	- - -		Exempted
46	"	685	Bungalow occupied by ~~Lt. Col. Mr.~~ R. G. Hardaker ~~R. E. Smith~~	15	- -	
47	"	1650	Barodmatar's Quarters	18	- -	
48	"	3227	Bungalow lately occupied by Mr. V. E. Smith	7	8 -	
49	Devaraj	1594	The Jagannmohan Palace	- - -		Exempted
50	"	1722	Maharanee's College	- - -		Do.
51	Bhawaraj	1006	Mrs's Students' Home occupied by the Manager of the School	10	- -	

Office of the Municipal Commission
Mysore Cantt
Dated 18th September 1905

Sd/- [illegible]
for President.

Certified

10/1 Jan draft approved by 1st Cr

10

G.R.S 28]

File No. 55-05

Serial No. 6

Diary No. of letter replied to 539/1437 & 2765

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT

( )

, the 190

Date of issue 9-1-06

Signed by 2nd Asst

READ —

Letter no 15 dated the 18th July 1905 from the Officer in Charge of the Palace Establishments at Mysore requesting that the Vasanta Mahal Palace at Mysore may be exempted from Municipal tax under Section 35 of the Municipal Regulation as amended by Section 1 of Regulation VIII of 1900

2 Letter no 35 dated the 17th August 1905 and 43 dated

over

SUBJECT

the 21st September 1905 from the
President of the Iloilo city
Municipal Commission.

Order thereon. A.P. 7101-2
2d(55-05)-6
Under Section 65b of the
Municipal Regulations Government
are pleased to accept exempt
the Building in question
from the payment of taxes
under the Municipal Regulations

BKO
4-1-1906
Secretary

To
3/10/05
3/10/06
The officer in Charge of the Palace
establishments in Iloilo
The Presidente of the Iloilo city
Municipal Commission

Typed
Sent
8/1/06

Sgd 3/10/05

Recd
8/1